



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
CARLISLE COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1998

**EDWARD B. HATCHETT, JR.
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Edward B. Hatchett, Jr.
Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Sarah Jane Schaaf, Secretary, Revenue Cabinet

Honorable John Roberts, County Judge/Executive

Members of the Carlisle County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Carlisle County, Kentucky, as of June 30, 1998, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Carlisle County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Carlisle County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Carlisle County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1998, in conformity with the cash basis of accounting described above.

To the People of Kentucky
Honorable Paul E. Patton, Governor
John P. McCarty, Secretary
Finance and Administration Cabinet
Sarah Jane Schaaf, Secretary, Revenue Cabinet
Honorable John Roberts, County Judge/Executive
Members of the Carlisle County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Carlisle County, Kentucky, taken as a whole. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated March 31, 1999, on our consideration of Carlisle County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
March 31, 1999

CARLISLE COUNTY OFFICIALS

Fiscal Year Ended June 30, 1998

John Roberts	County Judge/Executive
Mike Hogancamp	County Attorney
Theresa Owens	County Clerk
Kevin Hoskins	Circuit Court Clerk
Will Ben Martin	Sheriff
Larry Fraser	Jailer
Larry Scott	Property Valuation Administrator
Lavada Bean	County Treasurer
Wayne Floyd	Coroner
Harold Wilson	Magistrate
Jerry Jennings	Magistrate
Dan Bowles	Magistrate
Jeffrey Jackson	Magistrate
Roy Davis	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

CARLISLE COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1998

Assets

General Fund:	
Cash	\$ 21,702
Road and Bridge Fund:	
Cash	39,129
Jail Fund:	
Cash	4,064
Local Government Economic Assistance Fund:	
Cash	520
Sewer Fund:	
Cash	245
Disaster and Emergency Services Fund:	
Cash	2,702
Ambulance Fund:	
Cash	12,629
Investments	70,000
911 Fund:	
Cash	7,874
Industrial Development Authority Fund:	
Cash	1,040
Investments	188,509
Due From Sewer Fund (Note 4)	40,127
Payroll Revolving Account:	
Cash	<u>6,596</u>
Total Assets	<u><u>\$ 395,137</u></u>

The accompanying notes are an integral part of the financial statements.

CARLISLE COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1998
 (Continued)

Liabilities and Fund Balances

Liabilities

Industrial Development Board Authority Fund:	
Note Payable (Note 5)	\$ 35,000
Sewer Fund:	
Due to Industrial Development Authority Fund (Note 4)	40,127
Payroll Revolving Account	6,596

Fund Balances

Reserved:	
Sewer Fund	(39,882)
Disaster and Emergency Services Fund	2,702
Ambulance Fund	82,629
911 Fund	7,874
Industrial Development Authority Fund	194,676
Unreserved:	
General Fund	21,702
Road and Bridge Fund	39,129
Jail Fund	4,064
Local Government Economic Assistance Fund	520
	<hr/>
Total Liabilities and Fund Balances	\$ 395,137
	<hr/>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

CARLISLE COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1998

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Cash Receipts</u>				
Operating Revenue - Schedule B	\$ 1,258,867	\$ 338,976	\$ 659,223	\$ 58,280
Other Revenue	10,681			
Transfers In	274,401	148,660	20,000	55,000
Total Cash Receipts	<u>\$ 1,543,949</u>	<u>\$ 487,636</u>	<u>\$ 679,223</u>	<u>\$ 113,280</u>
<u>Cash Disbursements</u>				
Budgeted Operating Expenditures - Schedule C	\$ 1,328,644	\$ 434,368	\$ 543,401	\$ 117,103
Schedule of Unbudgeted Expenditures - Industrial Development Authority Fund	11,558			
Transfers Out	274,401	112,400	148,660	
Note Payable:				
Principal Paid	5,000			
Interest Paid	2,204			
Total Cash Disbursements	<u>\$ 1,621,807</u>	<u>\$ 546,768</u>	<u>\$ 692,061</u>	<u>\$ 117,103</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ (77,858)	\$ (59,132)	\$ (12,838)	\$ (3,823)
Cash Balance - July 1, 1997*	<u>426,272</u>	<u>80,834</u>	<u>51,967</u>	<u>7,887</u>
Cash Balance - June 30, 1998*	<u>\$ 348,414</u>	<u>\$ 21,702</u>	<u>\$ 39,129</u>	<u>\$ 4,064</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

CARLISLE COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
Fiscal Year Ended June 30, 1998
(Continued)

Local Government Economic Assistance Fund	Sewer Fund	Disaster and Emergency Services Fund	Ambulance Fund	911 Fund	Industrial Development Authority Fund
\$ 6,060	\$ 1,000	\$ 11,515	\$ 127,876	\$ 55,937	\$ 10,681
400		15,341		35,000	
\$ 6,460	\$ 1,000	\$ 26,856	\$ 127,876	\$ 90,937	\$ 10,681
\$ 6,650	\$ 768	\$ 28,459	\$ 108,399	\$ 89,496	\$ 11,558
			11,856	1,485	5,000
					2,204
\$ 6,650	\$ 768	\$ 28,459	\$ 120,255	\$ 90,981	\$ 18,762
\$ (190)	\$ 232	\$ (1,603)	\$ 7,621	\$ (44)	\$ (8,081)
710	13	4,305	75,008	7,918	197,630
\$ 520	\$ 245	\$ 2,702	\$ 82,629	\$ 7,874	\$ 189,549

CARLISLE COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1998

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Carlisle County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Industrial Development Authority as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Carlisle County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

CARLISLE COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1998
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintains deposits with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to law, the depository institution should pledge sufficient securities as collateral which, together with FDIC insurance, equals or exceeds the amount on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge of securities should be evidenced by an agreement that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. This agreement, signed by both parties, must be sufficient to create an enforceable and perfected security interest in the collateral under Kentucky law. The county met the requirements stated above, and as of June 30, 1998, deposits were fully insured or collateralized at a 100% level with securities held by the county's agent in the county's name.

CARLISLE COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1998
(Continued)

Note 3. (Continued)

The county's deposits are categorized below to give an indication of the level of risk assumed by the county at year-end.

	<u>Bank</u>
Collateralized with securities held by the county's agent in the county's name.	\$ 0
Collateralized with securities held by pledging financial institution in the county's name	97,180
Uncollateralized and uninsured	<u>0</u>
Total	<u>\$ 97,180</u>

Note 4. Receivable

The Industrial Development Authority loaned Carlisle County \$46,127 for engineering expenses concerning the Regional Wastewater Improvements Project (R.W.I.P.) The Industrial Development Authority is to be repaid from the proceeds of a Community Development Block Grant (CDBG) and other available funds contingent upon final bidding approval. The Sewer Fund has been setup as a new budget fund controlled by Carlisle County for the proceeds of the CDBG. Carlisle County has repaid \$6,000 of the above amount in fiscal year 1997, but no additional payment was made during the 1998 fiscal year. As of June 30, 1998, \$40,127 is still due the Industrial Development Authority.

Note 5. Note Payable

The Industrial Development Authority purchased \$50,000 of land from Jack and Mary Boswell for economic development in the county. The initial down payment of \$5,000 was paid on May 9, 1996, and the remaining balance of \$45,000 was set up in a promissory note where a payment of \$7,204 (including interest) was to be paid to the Boswells each April. As of June 30, 1998, \$10,000 had been paid on this note, leaving a principal balance of \$35,000.

<u>Fiscal Year</u>	<u>Scheduled Principal</u>	<u>Scheduled Interest</u>
1999	\$ 5,000	\$ 2,204
2000	5,000	2,204
2001	5,000	2,204
2002	5,000	2,204
2003	5,000	2,204
Thereafter	<u>10,000</u>	<u>4,408</u>
Totals	<u>\$ 35,000</u>	<u>\$ 15,428</u>

CARLISLE COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1998
(Continued)

Note 6. Lease-Purchase Agreements

The county has entered into the following lease-purchase agreements:

Description	Monthly Payment	Term of Agreement	Ending Date	Principal Balance 6-30-97
Voting Machine	Variable	120 Months	08/20/2002	\$ 17,393
ANI Display Equipment and North Star Key System with Two Phones	\$ 764	24 Months	10/16/1999	\$ 12,219

Note 7. Insurance

For the fiscal year ended June 30, 1998, Carlisle County was a member of the Kentucky Association of Counties' All Lines Insurance Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

CARLISLE COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1998

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 400,044	\$ 338,976	(\$61,068)
Road and Bridge Fund	641,246	659,223	\$17,977
Jail Fund	108,450	58,280	(\$50,170)
Local Government Economic Assistance Fund	6,324	6,060	(\$264)
Sewer Fund	957,785	1,000	(\$956,785)
Disaster and Emergency Services Fund	31,709	11,515	(\$20,194)
Ambulance Fund	119,906	127,876	\$7,970
911 Fund	75,902	55,937	(\$19,965)
Totals	<u>\$ 2,341,366</u>	<u>\$ 1,258,867</u>	<u>(\$1,082,499)</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue			\$ 2,341,366
Add: Prior Year Surplus			<u>228,644</u>
Total Budget - All Funds			<u>\$ 2,570,010</u>

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SCHEDULE OF OPERATING REVENUE

CARLISLE COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1998

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Revenue From Local Taxes</u> <u>and Excess Fees</u>				
Sheriff:				
Real Property Tax	\$ 148,398	\$ 99,621	\$	\$
Franchise	31,245	21,011		
Timberland Tax	853	853		
Clay Tax	97	65		
County Clerk:				
Deed Transfer Tax	5,727	5,727		
Delinquent Taxes	804	615		
Excess Fees - 1996	96	96		
County:				
Bank Shares	34,833	34,833		
Tangible Personal Property Taxes:				
Other Counties	4,605	3,302		
County Clerk	45,605	31,272		
In Lieu of Taxes:				
TVA	7,635	7,635		
Totals	<u>\$ 279,898</u>	<u>\$ 205,030</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>U.S. Treasurer</u>				
Department of Justice:				
Community Oriented Police				
Services Grant	<u>\$ 13,589</u>	<u>\$ 13,589</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Federal Receipts - State Treasurer</u>				
Disaster and Emergency Assistance				
Grant - Coordinator Salary	\$ 9,165	\$	\$	\$
Community Development Block				
Grant -Sewer	<u>1,000</u>			
Totals	<u>\$ 10,165</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CARLISLE COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1998
(Continued)

Local Government Economic Assistance Fund	Sewer Fund	Disaster and Emergency Services Fund	Ambulance Fund	911 Fund
\$	\$	\$	\$ 48,777 10,234	\$
			32	
			189	
			1,303 14,333	
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 74,868</u>	<u>\$ 0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$	\$	\$ 9,165	\$	\$
	1,000			
<u>\$ 0</u>	<u>\$ 1,000</u>	<u>\$ 9,165</u>	<u>\$ 0</u>	<u>\$ 0</u>

CARLISLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 24,000	\$	\$	\$ 24,000
Medical Allotments	1,594			1,594
DUI Service Fees	1,225			1,225
County Road Aid	404,645		404,645	
Truck License Distribution	151,651		151,651	
Transportation Cabinet - Roads	92,319		92,319	
Election Expense Reimbursement	1,785	1,785		
Omitted Taxes	915	613		
Cellular Franchise Tax	2,439	1,662		
Courthouse Rental - Administrative				
Office of the Courts	38,107	38,107		
Refunds:				
Legal Process Tax	28	28		
Drivers Licenses	514		514	
Severance Taxes:				
Coal	6,059			
Board of Assessments	200	200		
Grants:				
Libraries and Archives	14,651	14,651		
Great River Region Development Corporation	1,231	1,231		
Firefighting	54,000	54,000		
Disaster and Emergency Assistance - Coordinator Salary	2,000			
Totals	\$ 797,363	\$ 112,277	\$ 649,129	\$ 26,819
<u>Miscellaneous Revenue</u>				
Interest	\$ 14,850	\$ 1,679	\$ 9,105	\$ 205
Circuit Court Clerk:				
Jail Court Cost	4,791			4,791
Work Release	21,990			21,990
Jail:				
Telephone Commission Refunds	164	100		

CARLISLE COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1998
(Continued)

Local Government Economic Assistance Fund	Sewer Fund	Disaster and Emergency Services Fund	Ambulance Fund	911 Fund
\$	\$	\$	\$	\$
			302 777	
6,059				
		2,000		
\$ 6,059	\$ 0	\$ 2,000	\$ 1,079	\$ 0
\$	\$	\$	\$ 3,684	\$ 177

CARLISLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	<u>Totals (Memorandum Only)</u>	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Jail Fund</u>
<u>Miscellaneous Revenue (Continued)</u>				
Licenses and Permits:				
Cable TV Franchise	\$ 509	\$ 509	\$	\$
Other License	1			
Charges for Services:				
Telephone Fees	55,760			
Donations	1,450			
Dispatch Service	250			
Ambulance Service	46,572			
Other Sales	300			300
Miscellaneous Items	<u>11,215</u>	<u>5,792</u>	<u>989</u>	<u>4,175</u>
Totals	<u>\$ 157,852</u>	<u>\$ 8,080</u>	<u>\$ 10,094</u>	<u>\$ 31,461</u>
Total Operating Revenue	<u><u>\$ 1,258,867</u></u>	<u><u>\$ 338,976</u></u>	<u><u>\$ 659,223</u></u>	<u><u>\$ 58,280</u></u>

CARLISLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

Local Government Economic Assistance Fund	Sewer Fund	Disaster and Emergency Services Fund	Ambulance Fund	911 Fund
\$	\$	\$	\$	\$
1				
		350	1,100 250 46,572	55,760
			259	
\$ 1	\$ 0	\$ 350	\$ 51,929	\$ 55,937
\$ 6,060	\$ 1,000	\$ 11,515	\$ 127,876	\$ 55,937

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COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

CARLISLE COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1998

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 47,899	\$ 47,899	\$
Administrative Assistant	15,672	15,671	1
Program Support	583	546	37
Office Materials and Supplies	1,000	973	27
Travel	3,000	2,824	176
Office of County Attorney:			
County Attorney Salary	6,860	6,600	260
Office of Sheriff:			
Deputies Salaries	4,341	4,340	1
Deputies - Justice Department Grant	16,001	16,000	1
Materials and Supplies	1,000	898	102
Office of County Coroner:			
Salaries-			
County Coroner	3,600	3,600	
Deputy Coroner	1,200	1,200	
Expenses	100		100
Office Supplies and Materials	623	623	
Conference Training and Travel	327	208	119
Fiscal Court:			
Magistrates-			
Salaries	24,600	24,600	
Expense Allowance	4,800	4,800	
Conference and Training	1,856	1,809	47
Memberships	2,010	2,010	
Travel	2,500	2,339	161
Fiscal Court Clerk Salary	2,004	2,004	

CARLISLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government</u>			
Office of Property Valuation Administrator:			
Statutory Contribution	\$ 5,937	\$ 5,923	\$ 14
Office of Board of Assessment Appeals:			
Board and Committee Member Fees	400	400	
Office of County Treasurer:			
County Treasurer Salary	15,549	15,548	1
Computer Maintenance Services	1,500	1,495	5
Office Materials and Supplies	1,000	555	445
Training and Travel	1,000	980	20
Bond	463	463	
County Law Library:			
Law Librarian Salary	1,200	1,200	
Elections:			
Per Diem-			
Election Commissioners	3,000	1,700	1,300
Election Officers	6,000	4,022	1,978
Program Support	7,000	1,552	5,448
Election Materials and Supplies	255	255	
Election Ballot Printing	6,751	4,082	2,669
Courthouse:			
Janitorial Services Salaries	6,000	5,994	6
Maintenance and Grounds	30,987	30,627	360
Maintenance/Repairs-Voting Machine	1,925	1,909	16
Insurance	18,118	14,916	3,202
Insurance - Building and Contents	4,000	4,000	
Insurance - Liability	3,000	3,000	
Telephone	6,990	6,719	271
Utilities	10,000	9,078	922
Program Support	10,095	9,893	202
Office Furniture	10,100	10,100	

CARLISLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Courthouse: (Continued)			
Office Equipment	\$ 1,400	\$ 1,342	\$ 58
Office Supplies	12,236	12,087	149
Other Miscellaneous Materials	1,000	995	5
Bonds	1,000	946	54
Contributions	57,250	57,250	
Tax Bill Preparation	2,540	2,515	25
Printing, Forms, and Stationary	1,840	1,839	1
<u>Protection to Persons and Property</u>			
Forestry Fire Protection:			
Forest Resource Services	600	588	12
Office of Public Defender:			
Mandated Program Support	655	655	
<u>General Health and Sanitation</u>			
Solid Waste Collection:			
Solid Waste	100		100
<u>Recreation and Culture</u>			
Parks:			
Recreation Supplies and Equipment	3,508	3,508	
<u>Debt Service</u>			
Leases:			
Voting Machines	4,396	4,395	1

CARLISLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND (Continued)</u>			
<u>Administration</u>			
General Services:			
Audit Services	\$ 23,197	\$ 19,883	\$ 3,314
Purchase Area Development			
District Dues	1,000	968	32
Postal Charges	3,500	3,020	480
Contingent Appropriations:			
Reserve for Transfers	5144		5144
Fringe Benefits:			
County Contributions-			
Social Security	19,177	19,177	
Retirement	24,410	24,345	65
Health Insurance	1,752	1,750	2
Worker's Compensation	5,550	5,543	7
Unemployment Insurance	377	207	170
Total General Fund	<u>\$ 461,878</u>	<u>\$ 434,368</u>	<u>\$ 27,510</u>

ROAD AND BRIDGE FUND

Roads

Office of Road Supervisor/Engineer:			
Road Supervisor Salary	\$ 33,828	\$ 33,828	\$
Road Maintenance:			
Road Labor Salaries	108,460	100,939	7,521
Asphalt	110,000	106,863	3,137
Crushed Stone and Gravel	105,000	102,044	2,956
Garage Supplies	2,000	1,554	446
Gasoline	20,000	15,075	4,925
Materials	5,000	4,097	903
Machinery and Equipment	10,000	666	9,334
Maintenance and Repairs-Equipment	25,000	17,804	7,196
Equipment Rental	3,000	340	2,660

CARLISLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND (Continued)</u>			
<u>Roads (Continued)</u>			
Road Maintenance: (Continued)			
Pipe	\$ 10,000	\$ 5,398	\$ 4,602
Tires and Tubes	5,000	1,131	3,869
Uniforms	3,010	2,143	867
Insurance-			
Building and Contents	13,250	13,160	90
Liability	14,300	14,114	186
Vehicles and Equipment	10,000	10,000	
Other Insurance	2,451		2,451
Utilities	1,500	1,171	329
Travel	1,000		1,000
Telephone	3,150	3,134	16
Office Materials and Supplies	1,000	425	575
Other Capital Outlay	6,675	6,653	22
<u>Debt Service</u>			
Other County Liabilities:			
Lease Agreement-Mack Truck	17,549	3,923	13,626
<u>Capital Projects</u>			
Bridges:			
Contracted Construction	67,500	67,319	181
Streets and Highways:			
Contracted Construction	40,000		40,000
<u>Administration</u>			
General Services:			
Legal Notice and Recording	3,000	722	2,278
Contingent Appropriations:			
Reserve for Budget Transfers	29,713		29,713

CARLISLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND (Continued)</u>			
<u>Administration (Continued)</u>			
Fringe Benefits:			
County Contributions-			
Social Security	\$ 9,287	\$ 9,286	\$ 1
Retirement	12,000	11,649	351
Health Insurance	3,000	1,500	1,500
Worker's Compensation	19,500	7,537	11,963
Unemployment Insurance	3,500	926	2,574
Total Road and Bridge Fund	<u>\$ 698,673</u>	<u>\$ 543,401</u>	<u>\$ 155,272</u>

JAIL FUND

Protection to Persons and Property

Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 17,532	\$ 17,531	\$ 1
Jail Personnel-Part Time	1,800	1,620	180
Operations-			
Gasoline	589	589	
Routine Medical	1,500	1,402	98
Staff Training and Travel	331	259	72
Vehicle Maintenance	1,586	1,585	1
Motor Vehicle	1,500	1,500	
Contract With Other Counties-			
Housing Prisoners	72,031	72,031	
Housing Juveniles	16,740	16,740	
Telephone	440	410	30
Miscellaneous Operating Expense	700	364	336

Administration

General Services:			
Association Dues	50		50

CARLISLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>JAIL FUND (Continued)</u>			
<u>Administration (Continued)</u>			
Contingent Appropriations:			
Reserve for Budget Transfers	\$ 1	\$	\$ 1
Fringe Benefits:			
County Contributions-			
Social Security	1,250	1,244	6
Retirement	<u>1,828</u>	<u>1,828</u>	
Total Jail Fund	<u>\$ 117,878</u>	<u>\$ 117,103</u>	<u>\$ 775</u>
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
<u>General Government</u>			
Office of Sheriff:			
Program Support	\$ 4,991	\$ 4,990	\$ 1
Office of Coroner:			
Materials and Supplies	123	123	
<u>General Health and Sanitation</u>			
Dog Control:			
Animal Supplies, Food, and Care	1,511	1,510	1
<u>Recreation and Culture</u>			
Parks:			
Program Support	<u>409</u>	<u>27</u>	<u>382</u>
Total Local Government Economic Assistance Fund	<u>\$ 7,034</u>	<u>\$ 6,650</u>	<u>\$ 384</u>

CARLISLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>SEWER FUND</u>			
<u>Capital Projects</u>			
Sewers:			
Administration	\$ 37,798	\$	\$ 37,798
Engineering Services	610,000	768	609,232
Public Facilities Improvement	310,000		310,000
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Total Sewer Fund	\$ 957,798	\$ 768	\$ 957,030
	<hr/>	<hr/>	<hr/>
<u>DISASTER AND EMERGENCY SERVICES FUND</u>			
<u>Protection to Persons and Property</u>			
Disaster and Emergency Services:			
Salaries-			
Director	\$ 18,248	\$ 18,248	\$
Telephone Service	2,200	2160	40
Utilities	4,000	3765	235
Program Support	660	624	36
Miscellaneous	1,000	999	1
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Budget Transfers	7,174		7,174
Fringe Benefits:			
County Contributions-			
Social Security	1,150	1,084	66
Retirement	1,582	1,579	3
	<hr/>	<hr/>	<hr/>
Total Disaster And Emergency Services Fund	\$ 36,014	\$ 28,459	\$ 7,555
	<hr/>	<hr/>	<hr/>

CARLISLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>AMBULANCE FUND</u>			
<u>Protection To Persons and Property</u>			
Ambulance Service:			
Treasurer Salary	\$ 1,353	\$ 1,344	\$ 9
Ambulance Service Contract	49,500	49,500	
Advance Life Support	20,500	12,640	7,860
Motor Vehicle	15,000		15,000
Maintenance and Repair-Vehicle	3,000	1,484	1,516
Maintenance Equipment	5,000	2,425	2,575
Fuel	4,000	2,012	1,988
Medical Supplies	20,000	12,015	7,985
Computer Software Development	5,700	5,700	
Other Materials and Supplies	1,000	994	6
Communication Equipment	13,769	9,174	4,595
Telephone	3,200	3,142	58
Utilities	4,000	766	3,234
Program Support	3,000	1,043	1,957
Miscellaneous	1,000	997	3
<u>Administration</u>			
General Services:			
Auditing Services	4,000	3,699	301
Postal Charges	2,000	1,250	750
Contingent Appropriations:			
Reserve for Budget Transfers	38,676		38,676
Fringe Benefits:			
County Contributions-			
Social Security	99	98	1
Retirement	118	116	2
Total Ambulance Fund	\$ 194,915	\$ 108,399	\$ 86,516

CARLISLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>911 FUND</u>			
<u>Protection to Persons and Property</u>			
Emergency Dispatch Service:			
Dispatch Labor	\$ 55,018	\$ 54,797	\$ 221
Office Supplies	1,000	497	503
Program Support	7,000	6,111	
Phone Service	12,000	10,977	1,023
Miscellaneous	1,000	991	9
<u>Debt Service</u>			
ANI Phones	7,546	7,545	1
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Budget Transfers	3,613		3,613
Fringe Benefits:			
County Contributions-			
Social Security	3,926	3,926	
Retirement	4,717	4,652	65
Total 911 Fund	<u>\$ 95,820</u>	<u>\$ 89,496</u>	<u>\$ 6,324</u>
TOTAL BUDGET - ALL FUNDS	<u>\$ 2,570,010</u>	<u>\$ 1,328,644</u>	<u>\$ 1,241,366</u>

SCHEDULE OF UNBUDGETED EXPENDITURES

CARLISLE COUNTY
SCHEDULE OF UNBUDGETED EXPENDITURES -
INDUSTRIAL DEVELOPMENT AUTHORITY FUND

Fiscal Year Ended June 30, 1998

<u>Expenditures</u>	<u>Amount</u>
Site Preparation	\$ 10,411
Reimbursement	5
Treasurer Bond	142
Fair Board Donation	<u>1,000</u>
Total	<u>\$ 11,558</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable John Roberts, County Judge/Executive
Members of the Carlisle County Fiscal Court

Report On Compliance And On Internal Control Over Financial Reporting Based On An
Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Carlisle County, Kentucky, as of and for the year ended June 30, 1998, and have issued our report thereon dated March 31, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Carlisle County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Carlisle County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable John Roberts, County Judge/Executive
Members of the Carlisle County Fiscal Court
Report On Compliance And On Internal Control Over Financial Reporting Based On An
Audit Of Financial Statements Performed In Accordance With Government Auditing Standards
(Continued)

This report is intended for the information of management. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
March 31, 1999

CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE PROGRAMS

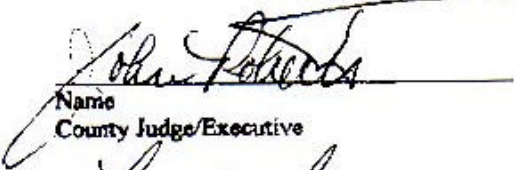
CARLISLE COUNTY FISCAL COURT

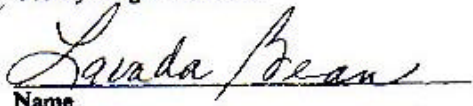
Fiscal Year Ended June 30, 1998

Appendix A

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC DEVELOPMENT PROGRAM
CARLISLE COUNTY FISCAL COURT

The Carlisle County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Fund was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.


Name
County Judge/Executive


Name
County Treasurer